



# TAMIL NADU GOVERNMENT GAZETTE EXTRAORDINARY

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CHENNAI, THURSDAY, NOVEMBER 18, 2021  
Karthigai 2, Pilava, Thiruvalluvar Aandu-2052

## Part VI—Section 1

Notifications of interest to the General Public  
issued by Heads of Departments, Etc.

### NOTIFICATIONS BY HEADS OF DEPARTMENTS, ETC.

THE COMMISSIONER OF COMMERCIAL TAXES, EZHILAGAM, CHEPAUK, CHENNAI-600 005.

NOTIFICATION ISSUED BY COMMISSIONER OF STATE TAX, UNDER THE TAMIL NADU GOODS AND SERVICES TAX ACT, 2017 AND THE TAMIL NADU GOODS AND SERVICES TAX RULES, 2017.

(No.15/2021- Tamil Nadu Goods and Services Tax, PP2/GST-15/11/2021, Chennai, Thursday,  
18th November 2021, Karthigai 2, Pilava, Thiruvalluvar Aandu-2052.)

No. VI(1)/319(a)/2021.

In exercise of the powers conferred by the first proviso to section 44 of the Tamil Nadu Goods and Services Tax Act, 2017 (Act No.19 of 2017), the Commissioner, on the recommendations of the Council, hereby exempts the registered person whose aggregate turnover in the financial year 2020-2021 is upto two crore rupees, from filing annual return for the said financial year.

2. This Notification shall be deemed to come into force from the 1st day of August, 2021.

M.A. SIDDIQUE,  
Principal Secretary/Commissioner of State Tax.